
STATUTORY INSTRUMENTS

2013 No. 2301

**The Social Security (Contributions)
(Amendment No. 4) Regulations 2013**

Amendment of the Social Security (Contributions) Regulations 2001

3. In paragraph 21A (real time returns of information about payments of general earnings)⁽¹⁾—
- (a) at the beginning of sub-paragraph (1) insert “Subject to sub-paragraphs (1A) and (1B),”;
 - and
 - (b) after sub-paragraph (1) insert—
 - “(1A) In the period from 6th October 2013 to 5th April 2014 a Real Time Information employer who on 6th October 2013 employs no more than 49 employees may proceed in accordance with sub-paragraph (1B).
 - (1B) A Real Time Information employer within sub-paragraph (1A) must deliver to HMRC the information specified in Schedule 4A by the last day of the tax month in which the payment of general earnings is made unless the employer is not required to maintain a deductions working sheet⁽²⁾ for any employees.”.

(1) Paragraph 21A was inserted by [S.I. 2012/821](#).

(2) “Deductions working sheet” is defined by paragraph 1(2) of Schedule 4.